IN THE CLAIMS

The following is a complete listing of the claims, and replaces all earlier versions and listings.

1. (Currently Amended) A roll formed beam of substantially rectangular cross-section formed from a unitary piece of metal, the beam including comprising:

opposed first and second substantially parallel walls formed with at least three adjacent layers of [[said]] the piece of metal, the at least three layers of the piece of metal being substantially parallel to the first and second substantially parallel walls; and

opposed third and fourth substantially parallel walls between the first and second walls, one of the third [[or]] and fourth walls having a seam joining two opposed longitudinal edges of the piece of metal.

- 2. (Currently Amended) The beam as claimed in claim 1, wherein the opposed first and second walls are formed with three adjacent layers of [[said]] the piece of metal.
- 3. (Original) The beam as claimed in claim 2, wherein the three layers span the entire width of the first and second walls.
- 4. (Currently Amended) The beam as claimed in claim 2, wherein the three layers in the first and second walls are formed from two layers of metal spanning approximately half the width [[is]] of the first and second walls and one layer spanning all of the width of the first and second walls.

- 5. (Original) The beam as claimed in claim 4, wherein the two half width layers form the beam exterior.
- 6. (Original) The beam as claimed in claim 4, wherein the two half width layers form the beam interior.
- 7. (Currently Amended) The beam as claimed in claim 1, wherein the beam also includes further comprises at least two[[,]] adjacent layers of [[said]] the piece of metal in [[the]] a region of its four corners and directed away from the first and second walls.
- 8. (Currently Amended) The beam as claimed in claim 7, wherein the beam includes the three said is adjacent layers of [[said]] the piece of metal in the region of its four corners.
- 9. (Currently Amended) The beam as claimed in claim 1, wherein the beam also includes further comprises a plurality of outwardly concave indentations in the third and fourth walls.
- 10. (Currently Amended) The beam as claimed in claim 9, wherein the beam includes further comprises three equi-spaced indentations in each of the third and fourth walls, wherein one of the indentations is so formed by the seam.
- 11. (Previously Presented) The beam as claimed in claim 1, wherein the first and second walls are smaller than the third and fourth walls.

12. (Withdrawn) A method of roll forming a beam of substantially rectangular cross-section from a unitary substantially flat piece of metal, the method comprising the following sequential steps:

forming a pair of spaced apart flattened sections of at least three layers of said metal in said metal piece;

folding the outer edges of the metal piece at approximately right angles to the flattened sections near the outermost end of the flattened sections;

folding the folded outer edges of the metal piece at approximately right angles to the flattened sections near the innermost end of the flattened sections; and

folding a joining seam between the adjacent outermost longitudinal edges of the metal piece.

13. (Withdrawn) The method as claimed in claim 12, wherein the flattened sections are formed by:

forming a pair of spaced apart channels in the metal piece, the channels each having a base and two sides; and

flattening the channel bases against the remainder of the metal piece with the sides therebetween.

14. (Withdrawn) The method as claimed in claim 12, wherein the flattened sections are formed by:

forming a channel in the metal piece, the channel having a base and two sides; and flattening the channel sides against the channel base.

- 15. (Withdrawn) The method as claimed in claim 13, wherein the channel base(s) is/are flattened by drawing together the edges of the sides of each of the channel(s) remote the base(s).
- 16. (Withdrawn) The method as claimed in claim 12, wherein the outer edges of the metal piece are folded at approximately right angles to the flattened channel bases approximately 15% along the length of the flattened channel bases.
- 17. (Withdrawn) The method as claimed in claim 16, wherein the folded outer edges of the metal piece are preferably folded at approximately right angles to the flattened channel bases approximately 15% along the length of the flattened channel bases.
- 18. (Withdrawn) The method as claimed in claim 12, wherein the outer edges of the metal piece are folded at approximately right angles to the flattened channel bases approximately 15% along the length of the flattened channel bases.
- 19. (Withdrawn) The method as claimed in claim 16, wherein the folded outer edges of the metal piece are preferably folded at approximately right angles to the flattened channel bases approximately 15% along the length of the flattened channel bases.
- 20. (Withdrawn) The method as claimed in claim 12, wherein the method also includes forming a plurality of indentations into the metal piece before the folding the outer edges of the metal piece relative to the flattened channel bases.

- 21. (Withdrawn) The method as claimed in claim 20, wherein the method preferably also includes forming five said indentations.
- 22. (Withdrawn) The method as claimed in claim 20, wherein three indentations are folded between the flattened channel bases and one indentation is folded into the metal piece outwardly of each flattened channel base.
- 23. (Canceled)
- 24. (Canceled)